



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
TELEPHONE (916) 445-4982
FAX (916) 323-8765
www.boe.ca.gov

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First District, Hayward

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Executive Director

December 15, 2000

No. 2000/080

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 581
EQUIPMENT INDEX AND PERCENT GOOD FACTORS

Enclosed is the year 2001 revision of Assessors' Handbook Section 581 (AH 581), *Equipment Index and Percent Good Factors*, which was approved by the Board on November 2, 2000. This annual revision includes updates to the equipment index and percent good factors tables and examples in the text. Also included are the interim guidelines for the valuation of biopharmaceutical industry equipment and fixtures. These guidelines were initially distributed on October 8, 1999, Letter To Assessors number 99/54.

The AH 581 will be posted to the Board's Web site at www.boe.ca.gov. Copies are available on disk upon request to the Policy, Planning, and Standards Division at (916) 324-4019.

If you have any questions, please contact Lloyd Allred at (916) 324-7361.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:md/lf
Enclosure